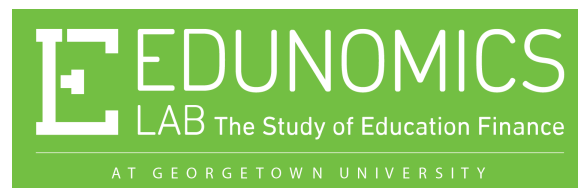


Financial Transparency
Working Group:
Feedback on Common
Reporting Standards Strawman
Working Session

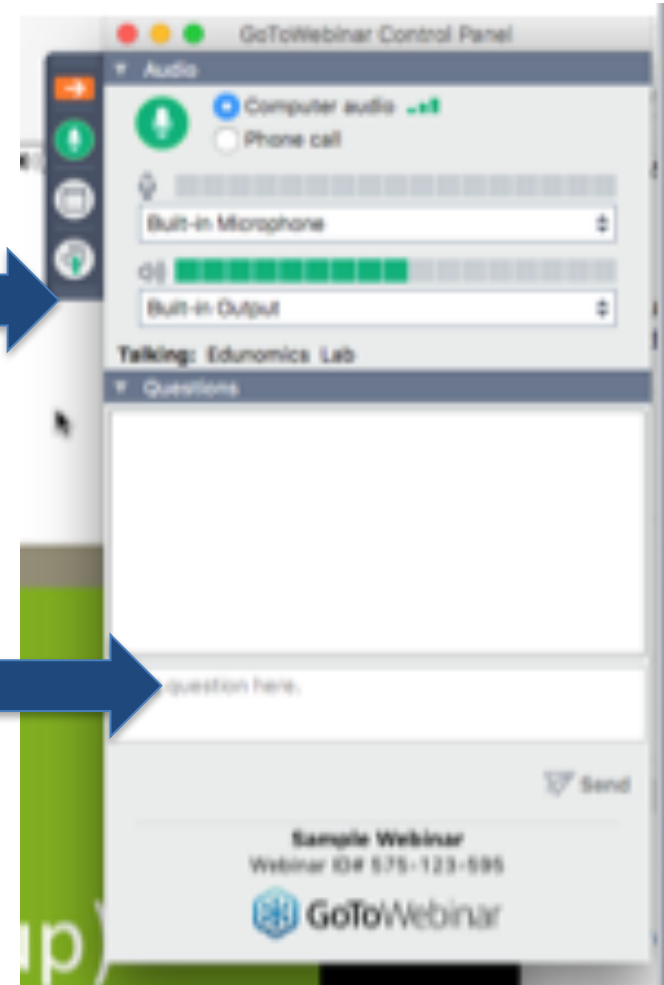
May 3, 2017



Communicating During the Call

To request to be unmuted, please use the hand raise tool

Use the comment box to ask questions or message the group



Agenda:

Toward Common Reporting Standards

Working Session

1. Welcome new states
2. Louisiana data example
3. Hearing from you: *What are you wrestling with in regards to meeting the financial transparency requirement?*
4. Review “straw man” of Common Reporting Standards and provide feedback
5. Next meeting: May 16, 2017, 1-2PM EST



Welcome *new* states!

AZ	<u>LA</u>	OH
CO	MA	OR
CT	MD	SD
D.C.	ME	TN
DE	MS	<u>UT</u>
FL	MO	<u>VT</u>
HI	<u>MT</u>	VA
IL	NE	<u>WV</u>
IN	ND	WY



School level spending reports from LA

Estimated School-Level Elementary/Secondary Per Pupil Current Expenditures for 2015-2016

Functional Area	Salaries Per Pupil	Benefits Per Pupil	Other Current Expenditures Per Pupil	Estimated Current Expenditures Per Pupil	*Central Office Overhead Per Pupil
Instruction	\$4,052	\$1,937	\$394	\$6,464	\$81
Pupil/Instructional Support	\$404	\$172	\$47	\$943	\$320
School Administration	\$365	\$165	\$2	\$538	\$7
Transportation	\$383	\$274	\$109	\$789	\$24
Other Support	\$252	\$135	\$706	\$1,616	\$524
Totals	\$5,455	\$2,683	\$1,257	\$10,350	\$955
LEA Averages	\$4,673	\$2,272	\$1,219	\$9,119	\$955
State Averages	\$5,170	\$2,496	\$1,909	\$11,185	\$1,610

LEA Averages	State Averages
\$5,573	\$6,267
\$893	\$1,250
\$552	\$711
\$509	\$639
\$1,593	\$2,318
\$9,119	\$11,185

*Overhead are prorata share of expenditures at central office and other non-school sites providing LEA-wide support.
 Site code per pupil expenditure calculations use elementary/secondary average daily membership (ADM) of 502.4 over the school year.

School-Level Student Counts as of Oct 1, 2015			
Pre-K	38	Grade 08	0
Kindergarten	73	Grade 09	0
Grade 01	86	Grade 10	0
Grade 02	85	Grade 11	0
Grade 03	86	Grade 12	0
Grade 04	69	Elem/Sec	510
Grade 05	73	<i>Plus:</i>	
Grade 06	0	**Infants	0
Grade 07	0	***Pre-School	9
		Total Reported	519

2015-2016			
School-Level Staff Full-Time Equivalent (FTE)			
Teachers =	35.2	4.0	= School Administration
Other Instructional Functions =	12.0	11.0	= Transportation
Pupil/Instructional Support =	4.0	8.5	= Other Support Functions
		74.6	= Total School Staff FTE

** Special Ed Infants (Grade Code 15)

***Special Ed Pre-School (Grade Code 20)

School level spending reports from LA

Staff Average Salaries for 2015-2016

Functional Area	School Actual Averages	LEA Actual Averages	State Actual Averages
Instruction - Teachers	\$48,889	\$49,176	\$49,244
Instruction - Other	\$18,577	\$18,548	\$22,331
Pupil/Instructional Support	\$49,667	\$53,089	\$52,408
School Administration	\$44,322	\$46,710	\$50,658
Transportation	\$16,831	\$17,568	\$21,349
Other Support	\$17,077	\$24,048	\$28,389
All Staff	\$35,479	\$38,665	\$40,993

Percentage of School-Level Staff by Degree Level & Average Years of Experience for 2015-

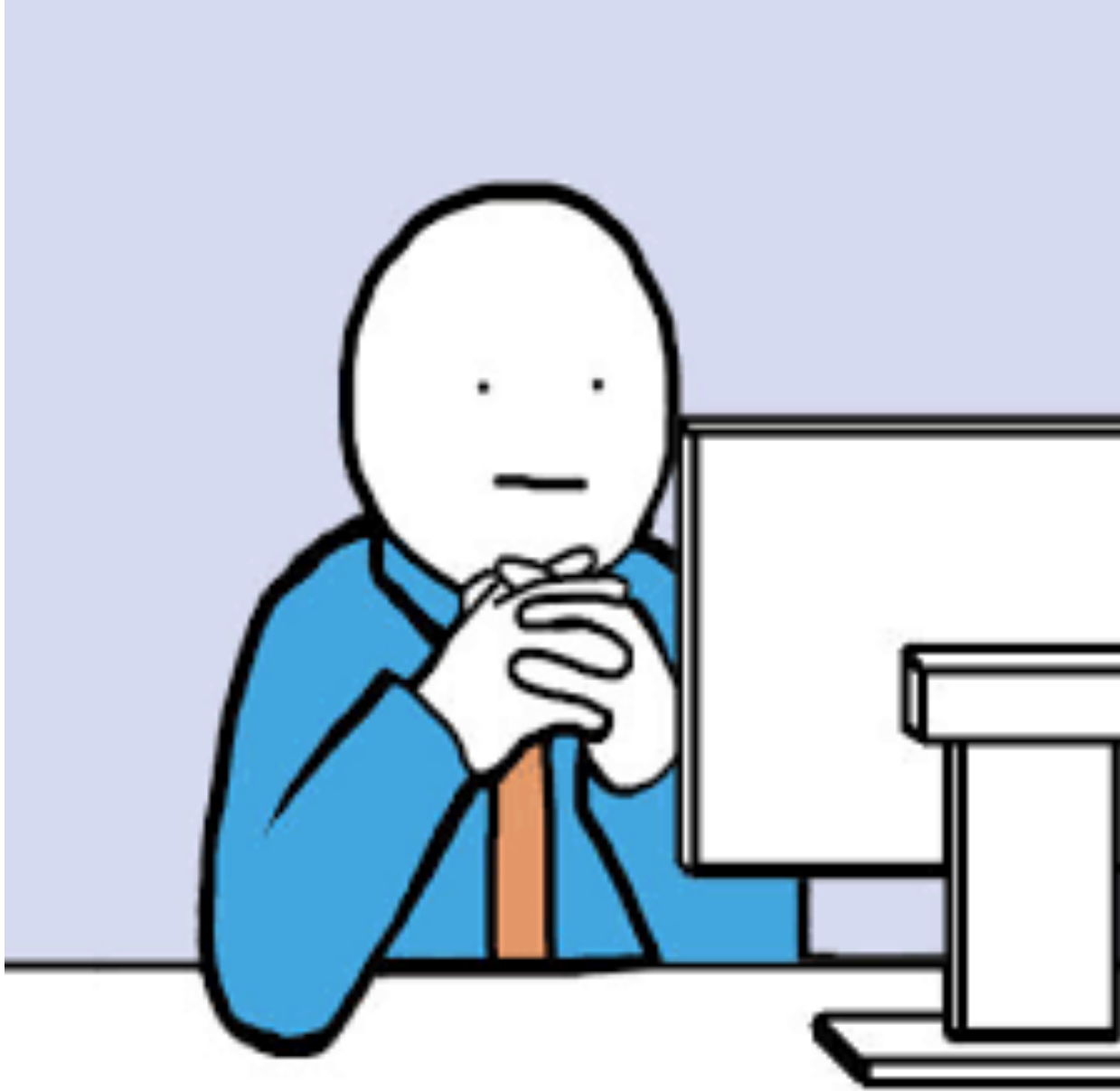
Functional Area	Less than Bachelor's	Bachelor's	Master's	Education Specialist	Doctorate	Average Years Experience
Instruction - Teachers	0.00%	31.03%	16.08%	0.00%	0.00%	14.9
Instruction - Other	14.74%	1.34%	0.00%	0.00%	0.00%	10.3
Pupil/Instructional Support	0.00%	1.34%	4.02%	0.00%	0.00%	11.8
School Administration	2.68%	0.00%	2.68%	0.00%	0.00%	13.0
Other School Staff	24.73%	1.34%	0.00%	0.00%	0.00%	5.7
All Staff	42.16%	35.06%	22.79%	0.00%	0.00%	11.5
LEA Degrees/Years	38.97%	38.91%	20.87%	0.88%	0.38%	11.9
State Degrees/Years	34.82%	39.32%	24.19%	0.89%	0.77%	12.4

Question for the group

What are you wrestling with in regards to meeting the financial transparency requirement?

Respond verbally by “raising hand” or with the chat box





**WHEN WE STARE AT THE COMPUTER
HOPING SOMEONE RESPONDS**

Toward common reporting standards

Background:

- Why? You asked. Goal was that optional “reporting” standards could enable school comparisons across states.
- Recognition that states have different systems
- Start with baseline info, such that more detail could build on as states go (outcomes, object, function).
- Collected some info from you all on what is feasible.
- Common reporting standards would not prevent SEAs from adding more specific standards/requirements for their state



Strawman: Student definition

1. The per pupil calculations rely on a pupil count where each student is counted as 1. (Some LEAs/SEAs “weight” students and might otherwise use the sum of weighted students in the denominator).
2. Each SEA would publicly define a uniform procedure for how their state defines student counts (e.g., ADA, one time count, etc.?)
3. SEAs would include in their reports the enrollment by school, and where possible, enrollment by student type.

For each, respond with:

a) I like it!

b) Am worried about that one because...

c) My state might have trouble meeting that standard (at least at first)....

d) What about ____ instead?

Strawman: Expenditures

1. The spending figure reported for each school will include all public funds (both school and any central share) with the exception of agreed upon exclusions (adult ed, tuition, etc.)
2. At a minimum, the real salaries of a school's core staff would be attributed to the school level.
3. Central expenditures can be attributed to schools via formula (per student, per staff, per student type, etc.) OR via state/local discretion. (E.g. the standards would not specify).
4. Where feasible, central LEA expenditures are listed separately.
5. SEAs/LEAs are welcome to create separate line items for expenditure types (food service, special ed?) so viewers can see their separate effects on overall spending.
6. For an LEA, all expenditures are accounted for in the school-by-school totals, less any agreed upon exclusions
7. Exclusions should be listed separately by LEA (not necessarily school level).

For each, respond with:

a) I like it!

b) Am worried about that one because...

c) My state might have trouble meeting that standard (at least at first)....

d) What about ____ instead?

Strawman: Defn of School

1. Expenditures are reported on behalf of the school that serves the students. (E.g. if one school receives money and students from another district, that school reports the spending on behalf of all students served).
2. What about students not counted at any school? (home school, virtual, etc.)? Does it make sense to assign those students (and their costs) to the LEA in a category called "Students not included in any school"?

For each, respond with:

a) I like it!

b) Am worried about that one because...

c) My state might have trouble meeting that standard (at least at first)....

d) What about _____ instead?

Strawman: Exclusions?

1. Adult ed
2. Tuition paid for students placed outside the district's schools
3. Pass through funds
4. Debt? Capital?

For each, respond with:

a) I like it!

b) Am worried about that one because...

c) My state might have trouble meeting that standard (at least at first)....

d) What about ____ instead?

One-on-One's with Edunomics Lab

It's been six months since we checked in with you all individually! We'd like to offer that one-on-one technical assistance again. If your state or district is interested, please indicate in chat box or email Katie to set up a time (katie.hagan@georgetown.edu).

Don't have time for a call? Send us your feedback, questions, and topic requests via email!



Next Meeting:

May 16th, 1-2PM EST - ERS Attribution Tool Preview

Optional webinar, most useful for states & districts with G/L data that includes location codes. We will preview a new, free tool from ERS that helps states and districts think about attributing expenditures to school vs. central and across student types.

